IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

SATURDAY, THE 1ST DECEMBER 2007 / 10TH AGRAHAYANA 1929

WP(C).No. 35631 of 2007(P)

PETITIONER:

V.S. EXPORTS AND IMPORTS,
PUDUPPADY P.O., MUVATTUPUZHA, REPRESENTED BY ITS PROPRIETOR, V.U.SIDHIQUE.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),KOLLAM

2. THE INTELLIGENCE OFFICER(INVESTIGATION),
INV WARD, COMMERCIAL TAXES, KOLLAM.

BY GOVERNMENT PLEADER SRI. TEK CHAND

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/12/2007, ALONG WITH W.P.(C). 35577/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C)s. 35631 & 35577

Dated this the 1st day of December, 2007

JUDGMENT

In both these case, Ext.P4 orders are under challenge. By these orders, the Revisional Authority has granted stay on condition that the petitioners remit 50% of the penalty and furnish security for the balance amount to the satisfaction of the assessing authority. In a related matter, this Court had already modified an identical order reducing deposit of 50% ordered by the Revisional Authority to 25%.

2. Accordingly these writ petitions are also disposed of directing continuance of stay as ordered by the Revisional Authority subject to petitioners remitting 25% of the penalty. This amount shall be deposited within three weeks from today. For the balance 75%, as ordered by the Revisional Authority, petitioner shall furnish adequate security to the satisfaction of the Assessing Authority.

3. Subject to compliance of these conditions, revision petitions will be heard and disposed of by the authority concerned with notice to the petitioner.

ANTONY DOMINIC
Judge

mrcs